

Paul S. Bliley, Jr., VSB #13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Telephone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel to Lee County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE CATHY CURTIS,
TAX COLLECTOR IN AND FOR LEE COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Cathy Curtis, Tax Collector in and for Lee County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Cathy Curtis, Tax Collector in and for Lee County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 1811-1847 NE Pine Island Rd., Cape Coral, Florida and 4300/4380 Cleveland Ave., Fort Myers, Florida, as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Kenneth Wilkinson who is the Property Appraiser in and for Lee County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Cathy Curtis
Lee County Tax Collector
2480 Thompson Street
Fort Myers, Florida 33902
Phone: (239) 533-6000
Fax: (2389) 533-6065

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. Cathy Curtis, Tax Collector
In and for Lee County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Phone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel for Tax Collector in and for Lee County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

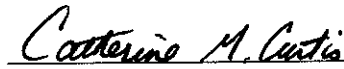
6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Lee County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Kenneth Wilkinson, Property Appraiser in and for Lee County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.



The Honorable Cathy Curtis
Lee County Tax Collector

EXHIBIT B

Attached hereto is the roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

2009 NOTICE OF AD VALOREM TAXES DUE FOR LEE COUNTY, FLORIDA

OWNER NAME AND ADDRESS
CIRCUIT CITY STORES INC
ATTN SCOTT ASH TAX MANAGER
P O BOX 42304
RICHMOND VA 23242

ACCOUNT NUMBER
BB-00-2034-03 BIZ
PERSONAL ID NUMBER
09-00008504
SITE ADDRESS

VALUES AND EXEMPTIONS
ASSESSED VALUE 710440
TAXABLE VALUE 710440

LEGAL DESCRIPTION
PARCEL ID:
05-44-24-C4-01500.0010

06/05/2009

AD VALOREM TAXES LEVIED

DISTRICT: 057

TAXING AUTHORITY

MILL RATE

MULTIPLIER

AMOUNT

TELEPHONE

Tangible Personal Property Tax Notice

TOTAL FOR AD VALOREM:

12185.99

Tax Due: \$12185.99

Pay To Date: 06/05/09

DISC: \$0.00

Net Due: \$12185.99

Net Due: \$12185.99

Tax Year: 2009

Change of mailing address? See reverse side.

06/05/2009

Tangible Tax Notice

Prepared

Lee County Tax Collector
P O Box 1609
Fort Myers, FL 33902



Phone/Email Contact:

CIRCUIT CITY STORES INC
ATTN SCOTT ASH TAX MANAGER
P O BOX 42304
RICHMOND VA 23242

ACCOUNT: BB-00-2034-03 BIZ
SITE ADDRESS:
PERSONAL ID NUMBER: 09-00008504

For payment options and instructions refer to the back of this notice and any enclosures.

IF PAID

IMMEDIATELY

AMOUNT DUE

\$11698.93

Make check payable to:
LEE COUNTY TAX COLLECTOR
P O BOX 1609
FT MYERS FL 33902-1609



020205 20095 BB0020340300000003

IMPORTANT INSTRUCTIONS AND INFORMATION - PLEASE READ

1. **Ad Valorem Taxes:** cover the period January 1 through December 31 of the tax year indicated on the front of this notice. Tax notices are mailed on or about November 1 and become delinquent April 1. Failure to receive a tax notice does not extend discounts or excuse taxpayers' responsibilities to pay taxes and applicable penalties for late payments. Informational notices are mailed when taxes are "escrowed" and a mortgage holder/agent requests the tax notice for payment. Installment tax notices are mailed in June, September, December and March.
2. **Verify the mailing address, site address, legal description, assessed values and exemptions.** Report any discrepancies immediately to the Lee County Property Appraiser.
3. **Property Sold:** Forward this notice to the new owner(s).
4. **Discounts:** The amounts indicated on the front of this notice represent the total taxes and assessments due (if applicable) less discounts allowed for early payment according to the following schedule: 4% in November; 3% in December; 2% in January; and 1% in February. Installment payment discounts are allowed according to the following schedule: 6% in June; 4 1/2% in September; and 9% in December.
5. **Payment Options:** Bank account and credit card payments are accepted online at www.leecc.com and through our Automated Telephone System (239) 332-6731. Credit Card payments are charged a 1.75% service fee on the total amount due. No portion of the service fee is retained by the Tax Collector's Office.
By Mail: Return the payment coupon with the amount due by check (personal/business/cashier) or money order.
In Person: Cash, check (personal/business/cashier), debit card or money order.
6. **Confirm Payment:** Confirm receipt of your payment through our Web site www.leecc.com or call our Automated Telephone System (239) 332-6731. Your taxes are not "paid" until your payment clears the bank. For a validated receipt include a self-addressed stamped envelope. Otherwise, your canceled check will serve as your receipt.
7. **Delinquent Taxes:** Payment of delinquent taxes must be made in certified U.S. funds drawn on a U.S. bank. The amount due is determined by the date payment is received. Failure to pay delinquent taxes could result in the loss of your property. On April 1, the following charges are imposed by Florida Law:

Real Estate: 3% minimum mandatory interest and cost of advertising. A tax certificate sale is held on or before June 1, resulting in additional charges.

Tangible Personal Property: 16% interest annually, cost of advertising and fees. Tax warrants will be issued on all unpaid personal property taxes on or about August 1, resulting in additional charges.

8. GOVERNMENTAL OFFICE RESPONSIBILITIES:

Taxing/Levying Authority: Establish millage rates and assessments based on tax revenue needed for operating expenses. Contact the authority listed on the front of this notice for questions on services provided or rates charged.

Property Appraiser: Prepares and certifies the tax roll including property values, exemptions, and legal description; assessed owner(s) name and mailing address to the Tax Collector. Contact the Lee County Property Appraiser if you have questions regarding the certified tax roll at P.O. Box 1546, Fort Myers, FL 33902, www.leecca.org, or (239) 533-6100. Office hours: 8:30 AM to 5:00 PM Monday - Friday, except for holiday closings.

Tax Collector: Prints, mails and collects payments based on the tax roll(s) certified by the Property Appraiser and Taxing/Levying Authorities. Contact the Lee County Tax Collector for questions concerning payment of taxes at P.O. Box 1609, Fort Myers, FL 33902, www.leecc.com, or (239) 533-6000. Office hours: 8:30 AM to 5:00 PM Monday - Friday, except for holiday closings.

Change of Mailing Address



To change your mailing address, complete this form and return it with your payment. Your request will be forwarded to the Property Appraiser who is responsible for all address changes to the tax roll.

We recommend you contact the Lee County Property Appraiser at P.O. Box 1546, Fort Myers, FL 33902, (239) 533-6100 or visit their Web site www.leecca.org, to confirm completion of your request. Allow 3-4 weeks processing time. Failure to receive a tax notice does not extend discounts.

PLEASE PRINT - Do not use this form to change your address if you receive Homestead Exemption for this property.

Name: _____ Phone: _____

Street or P.O. Box Number: _____

City: _____ State: _____ ZIP Code: _____

Signature: _____ Date: ____/____/____

2009 NOTICE OF AD VALOREM TAXES DUE FOR LEE COUNTY, FLORIDA			
OWNER NAME AND ADDRESS CIRCUIT CITY STORES INC SCOTT ASH TAX MANAGER PO BOX 42304 RICHMOND VA 23242	ACCOUNT NUMBER	VALUES AND EXEMPTIONS	
	89-00-2034-67 BIZ	ASSESSED VALUE	550540
	PERSONAL ID NUMBER	TAXABLE VALUE	550540
	09-00006585		
	SITE ADDRESS		
	LEGAL DESCRIPTION		
	PARCEL ID:		
	35-44-24-P3-02100.0190		

				06/05/2009
AD VALOREM TAXES LEVIED				DISTRICT: 246
TAXING AUTHORITY	MILLRATE	MULTIPLIER	AMOUNT	TELEPHONE

Tangible Personal Property Tax Notice

TOTAL FOR AD VALOREM

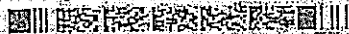
11603.32

Tax Due: \$11603.32	Due to Date: 06/05/09	Time Paid: \$0.00	At Once: \$464.11	Amc Due: \$11603.32
Tax Year: 2009			Change of mailing address? See reverse side.	

Tangible Tax Notice

Prorated

Lee County Tax Collector
PO Box 1609
Fort Myers, FL 33902



Phone/Email Contact: _____

CIRCUIT CITY STORES INC
SCOTT ASH TAX MANAGER
PO BOX 42304
RICHMOND VA 23242

ACCOUNT: 89-00-2034-67 BIZ	
SITE ADDRESS:	
PERSONAL ID NUMBER: 09-00006585	
For payment options and instructions refer to the back of this notice and any enclosures.	
IF PAID	AMOUNT DUE
IMMEDIATELY	\$11603.32

Make check payable to:
LEE COUNTY TAX COLLECTOR
P.O. BOX 1609
FT MYERS FL 33902-1609



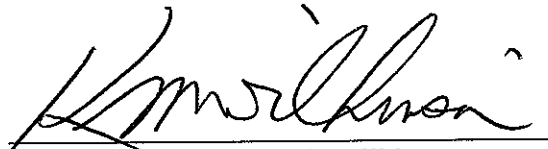
020205 20075 8800203467000000005

EXHIBIT C

**Declaration of the Honorable Kenneth Wilkinson,
Property Appraiser in and for Lee County, Florida.**

As the Property Appraiser in and for the Lee County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2008 and upon certification delivered such roll to the Tax Collector in and for Lee County, Florida.

Attached is the Certificate to Roll for the year 2008 which indicates when the roll was certified, who it was prepared by, and that it was delivered to the Tax Collector for collection.

A handwritten signature in black ink, appearing to read 'K. Wilkinson', is written over a horizontal line.

The Honorable Kenneth Wilkinson
Lee County Property Appraiser

NEWS-PRESS

*Published every morning - Daily and
Sunday*

Fort Myers, Florida

Affidavit of Publication

STATE OF FLORIDA
COUNTY OF LEE

Before the undersigned authority, personally appeared

Valerie Daeda

who on oath says that he/she is the

Legal Assistant

of the News-Press, a

daily newspaper, published at Fort Myers, in Lee County,
Florida; that the attached copy of advertisement, being a

Public Notice

In the matter of

Certificate To Roll

In the court was published in said newspaper in the
issues of

May 5th, 2009

Affiant further says that the said News-Press is a paper of
general circulation daily in Lee, Charlotte, Collier, Glades
and Hendry Counties and published at Fort Myers, in said Lee
County, Florida and that said newspaper has heretofore been
continuously published in said Lee County, Florida, each day,
and has been entered as a second class mail matter at the post
office in Fort Myers in said Lee County, Florida, for a period of
one year next preceding the first publication of the attached copy
of the advertisement; and affiant further says that he/she has
neither paid nor promised any person, firm or corporation any
discount, rebate, commission or refund for the purpose of
securing this advertisement for publication in the said
newspaper.

Valerie Daeda

Sworn to and subscribed before me this

5th day of May, 2009 by

Valerie Daeda

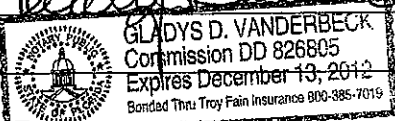
personally known to me or who has produced

as identification, and who did or did not take an
oath.

Notary Public

Print Name

My commission Expires:



CERTIFICATE TO ROLL

I, the undersigned, hereby certify that I am the duly
qualified and acting Property Appraiser in and for Lee
County, Florida. As such, I have satisfied myself that
all property included or includable on the Real and
Tangible Personal Property Assessment Roll for the
aforesaid county is properly taxed so far as I have been
able to ascertain. That the said Roll was extended on the
15th day of October 2008, prior to the completion
of the Value Adjustment Board hearings dated the **27th
of February 2009**, pursuant to FS 197.323(1), and
that the said roll was certified and delivered to me by
the Value Adjustment Board on the **28th day of April
2009**, and that all required extensions to the above-
described Roll to show the tax attributable to all taxable
property included therein have been made pursuant to
law.

I further certify that upon completion of this
Certificate and the attachment of same to the herein
described Assessment Roll as a part thereof, that said
Assessment Roll was delivered to the Tax Collector of this
county on the **15th day of October 2008**.

IN WITNESS WHEREOF, I have subscribed this
Certificate and caused the same to be attached to and
made a part of the described Assessment Roll this the
5th day of May 2009

KENNETH M. WILKINSON, C.F.A.

Kenneth M. Wilkinson

Property Appraiser of Lee County, Florida